TOWN OF DIGHTON STABILIZATION and OPEB HISTORIES

							STABILIZATION
		BEGINNING	INTEREST	TRANSFERS	TRANSFERS	END	#830-340-000-3400-7700-40
		BALANCE	EARNED	IN	OUT	BALANCE	COMMENTS
	7/1/2000					\$170,916.84	
STM 2-8-01		\$170,916.84		\$77,874.00			#19 Additional Lottery
STM 2-8-01		\$248,790.84		\$173,263.60			#19 Free Cash
FY01		\$422,054.44	\$13,244.70	•		\$435,299.14	
STM 2-25-02		\$435,299.14		\$46,239.00			#18 Additional Lottery
		\$481,538.14		\$29,154.08			#18 Free Cash
FY02		\$510,692.22	\$11,535.42			\$522,227.64	
STM 11-14-02		\$522,227.64		\$300,777.56			#9 Free Cash
FY03		\$823,005.20	\$9,711.19			\$832,716.39	
ATM 6-9-03		\$832,716.39			\$150,000.00	+,	#27 To reduce taxes
STM 12-1-03		\$682,716.39		\$360,357.22			#18 Free Cash
FY04		\$1,043,073.61	\$9,223.66			\$1,052,297.27	
ATM 6-7-04		\$1,052,297.27			\$160,000.00		#22 To reduce taxes
FY05		\$892,297.27	\$19,210.89		# 400.000.00	\$911,508.16	
ATM 6-6-05		\$911,508.16			\$100,000.00		#22 To reduce taxes
STM 11-3-05		\$811,508.16		\$45,585.10	# 400 000 55		#19 Free Cash
STM 5-3-06		\$857,093.26			\$100,000.00		#2 Medical Expenses - Spec. Article
STM 5-3-06		\$757,093.26	#05 000 70		\$3,330.54		#3 Accountant- recoup buyback funding
FY06		\$753,762.72				\$788,846.50	
FY07		\$788,846.50	\$42,801.38		# 450 000 00	\$831,647.88	
ATM 6-4-07		\$831,647.88			\$150,000.00		#23 Addition on North end Fire Station
STM 11-5-07		\$681,647.88		A70 770 F	\$18,504.58		#14 Building Upgrades Sp. Article
STM 11-5-07		\$663,143.30		\$72,772.72			#15 To close Med Exp- Sp Article
STM 11-5-07		\$735,916.02		\$200,000.00	* 25 222 22		#16 To close Library Building fund (created using Free Cash)
STM 11-5-07		\$935,916.02			\$25,000.00	* /	#19 To pay Insurance Settlement
STM 12-3-07		\$910,916.02			\$200,000.00		#3 To reduce taxes
FY08		\$710,916.02	\$32,566.82		ATE 000 00	\$743,482.84	
ATM 5-27-08		\$743,482.84			\$75,000.00		#16 To reduce taxes
FY09		\$668,482.84	\$18,808.31			\$687,291.15	
STM 11-24-09		\$687,291.15		\$54,855.00			#8 Free Cash
STM 11-24-09		\$742,146.15	AT 050 50	\$45,145.00			#9 "Up to \$45,145.00 determined through the recap process
FY10 Interest		\$787,291.15	\$7,659.59	0.455 000 00			6 months interest earned on CD
STM 11-23-10		\$794,950.74	00.070.40	\$155,000.00			#27 Free Cash
FY11 Interest		\$949,950.74	\$6,373.12			\$956,323.86	
FY12 Interest		\$956,323.86	\$3,323.12			\$959,646.98	
FY13 Interest		\$959,646.98	\$3,602.68		<u>Фео</u> гоо оо	\$963,249.66	
ATM 6-4-13		\$963,249.66		# 400 000 00	\$69,500.00		#23 Master Plan
STM 10-29-13		\$893,749.66	#4.040.00	\$100,000.00			#5 Free cash
FY14 Interest		\$993,749.66	\$4,210.92	£400,000,00		\$997,960.58	
STM 10-28-14		\$997,960.58	#2.000.00	\$100,000.00			#43 Free Cash
FY15 Interest		\$1,097,960.58	\$3,002.09			\$1,100,962.67	
FY16 Interest		\$1,100,962.67	\$9,405.61			\$1,110,368.28	
FY17 Interest		\$1,110,368.28	\$1,400.24	# 000 000 00		\$1,111,768.52	
STM 10-27-16		\$1,111,768.52		\$200,000.00	ı	, . ,	#15 Free Cash
		\$1,311,768.52				\$1,311,768.52	
		\$1,311,768.52				\$1,311,768.52	
		\$1,311,768.52				\$1,311,768.52	
		IIII V 2000	INTEREST	TDANCETOO	TDANSEEDO	11/0/2010	
		JULY. 2000 BEG BAL	INTEREST EARNED		TRANSFERS	11/9/2016	
		\$170,916.84		IN \$1,961,023.28	OUT	BALANCE \$1,311,768.52	
		φ170,910.84	ψ∠31,103.3∠	φ1,901,023.28	ψ1,001,335.12	ψ1,311,700.52	
							MUNICIPAL CAPITAL STABILIZATION
		BEGINNING	INTEREST	TDANSEEDS	TRANSFERS	END	#830-340-000-3400-7730-40
		BALANCE	EARNED	IN	OUT	BALANCE	#650-340-000-3400-7750-40 COMMENTS
STM 9-21-15		\$0.00	LANNED	\$500,000.00	501		#16 Free Cash
FY16 Interest		\$500,000.00	\$3,353.62	φ500,000.00		\$500,000.00 \$503,353.62	
FY17 Interest						\$503,353.62	
		\$503,353.62	\$1,270.31	\$400,000,00			#16 Free Cash
STM 10-27-16		\$504,623.93		\$400,000.00	l	\$904,623.93	
		\$904,623.93 \$904,623.93					
			INTEREST	TRANSFERS	TRANSFERS	\$904,623.93	
		9/21/15 PEC PAI	INTEREST	TRANSFERS		11/9/2016 BALANCE	
		BEG BAL	EARNED	IN \$000,000,00	TUO		
İ		0	\$4,623.93	\$900,000.00	\$0.00	\$904,623.93	

A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money from the stabilization fund.

						OPEB LIABILITY TRUST
	BEGINNING	INTEREST	TRANSFERS	TRANSFERS	END	#750-340-000-3400-7500-40
	BALANCE	EARNED	IN	OUT	BALANCE	COMMENTS
STM 10/29/13	\$0.00		\$25,000.00		\$25,000.00	#15 Free Cash
FY14 Interest	\$25,000.00	\$599.62			\$25,599.62	
ATM 6/2/14	\$25,599.62		\$25,000.00		\$50,599.62	#5 Budget Transfer-Raise & Appropriate
STM 10/28/14	\$50,599.62		\$50,000.00		\$100,599.62	#28 Free Cash
FY15 Interest	\$100,599.62	\$4,137.42			\$104,737.04	
ATM 6/1/15	\$104,737.04		\$25,000.00		\$129,737.04	#5 Budget Transfer-Raise & Appropriate
STM 9/21/15	\$129,737.04		\$275,000.00		\$404,737.04	#6 Free Cash
FY16 Interest	\$404,737.04	\$9,813.55			\$414,550.59	
ATM 6/13/16	\$414,550.59		\$25,000.00		\$439,550.59	#8 Budget Transfer-Raise & Appropriate
FY17 Interest	\$439,550.59	\$2,068.65			\$441,619.24	
STM 10/27/16	\$441,619.24		\$150,000.00		\$591,619.24	#10 Free Cash
	\$591,619.24				\$591,619.24	
	10/29/13	INTEREST	TRANSFERS	TRANSFERS	11/9/2016	
	BEG BAL	EARNED	IN	OUT	BALANCE	
	\$0.00	\$4,737.04	\$100,000.00	\$0.00	\$591,619.24	

A fund designed to accumulate amounts for Other Post-Employment Benefits (OPEB), which refer to benefits other than pensions that employees receive after they retire, by far the most significant is health insurance. Similar to an employee's pension benefits, OPEB are earned during the employee's active working career, but are not actually paid until after the employee retires.